| UNITED STATES BAN SOUTHERN DISTRICT | OF NEW YORK | V |
|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| In re: | | |
| DELPHI AUTOMOTIVE SYSTEMS LLC Debtor. | | Chapter 11 Case No. 05-44640 Claim#16369 |
| | | |
| To: (Transferor) | A. Berger Precision Ltd. 28 Regan Road Brampton, ON L7A 1A7 Attn: Alexander Berger | |
| The transfer of your cla (unless previously expun | ged by court order) to: LONGACRE MA | 10019 |
| _ | ANSFER OF YOUR CLA | ne transfer of your claim. However, IF YOU AIM, WITHIN <u>20 DAYS</u> OF THE DATE OF |
| United S Southern One Boy New Yo | TEN OBJECTION TO T States Bankruptcy Court In District of New York Wling Green rk, New York 10004 | |
| Refer to INTERNAL CO will be scheduled. IF WILL BE SUBSTITUTI | ONTROL No in yo YOUR OBJECTION IS ED ON OUR RECORDS | Intake Clerk |
| FOR CLERK'S OFFICE | USE ONLY: o the first named party, by NO Name of Outside Agent) | y first class mail, post prepaid on, 2006. |
| | Ī | Deputy Clerk |

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")

Case No. 05-44640

Claim # 16369

A BERGER PRECISION LTD, its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7th Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("<u>Buyer</u>"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$27,882.86 ("<u>Claim</u>") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated October 6, 2006.

A BERGER PRECISION LTD A BERGER INC

By:/s/ Sebastian Kutter
Name: Sebastian Kutter
Name: Alexander Berger
Title: Director
Title: Exec. Vice President

LONGACRE MASTER FUND LTD.

By: _/s/ Steven S. Weissman Name: Steven S. Weissman

Title: Director

| UNITED STATES BAN SOUTHERN DISTRICT | OF NEW YORK | V |
|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| In re: | | |
| DELPHI AUTOMOTIVE SYSTEMS LLC Debtor. | | Chapter 11 Case No. 05-44640 Claim#16370 |
| | | |
| To: (Transferor) | A. Berger Precision Ltd. 28 Regan Road Brampton, ON L7A 1A7 Attn: Alexander Berger | |
| The transfer of your clair (unless previously expun | ged by court order) to: LONGACRE MA | 10019 |
| _ | NSFER OF YOUR CLA | ne transfer of your claim. However, IF YOU AIM, WITHIN <u>20 DAYS</u> OF THE DATE OF |
| United S Southern One Boy New Yor | TEN OBJECTION TO Totates Bankruptcy Court District of New York Voling Green Tek, New York 10004 | THE TRANSFER with: ON TO THE TRANSFEREE. |
| Refer to INTERNAL CO will be scheduled. IF WILL BE SUBSTITUTE | ONTROL No in yo YOUR OBJECTION IS ED ON OUR RECORDS | ur objection. If you file an objection, a hearing NOT TIMELY FILED, THE TRANSFEREE AS THE CLAIMANT. Intake Clerk |
| FOR CLERK'S OFFICE | USE ONLY: the first named party, by NO Name of Outside Agent) | y first class mail, post prepaid on, 2006. |
| | Ī | Deputy Clerk |

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")

Case No. 05-44640

Claim # 16370

A BERGER PRECISION LTD, its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7th Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("<u>Buyer</u>"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$1,059,143.24 ("<u>Claim</u>") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated October 6, 2006.

A BERGER PRECISION LTD

A BERGER INC

By:/s/ Sebastian Kutter
Name: Sebastian Kutter
Name: Alexander Berger
Title: Director
Title: Exec. Vice President

LONGACRE MASTER FUND LTD.

By: _/s/ Steven S. Weissman Name: Steven S. Weissman

Title: Director